

**In the Specification:**

**Please delete the present title and replace with the following new title:**

**--Pretreatment Of ONO Layer For Flash Memory--**

**In the Claims:**

**Please enter the following amended claims 1 and 10:**

1. (Twice Amended) A method of forming a dielectric structure for a flash memory cell, the method comprising:

forming a first layer of silicon dioxide overlying a gate electrode of the flash memory cell;

forming a silicon nitride layer on the first layer of silicon dioxide;

pretreating the silicon nitride layer, said pretreating including oxidizing the silicon nitride layer, wherein a thickness of the silicon nitride is altered by no more than 10 to 20 Angstroms; and

forming a second layer of silicon dioxide on the pretreated silicon nitride layer by deposition.

10. (Twice Amended) A method of making a flash memory cell including a first polysilicon layer, the method comprising:

forming a first layer of silicon dioxide on the first polysilicon layer;

forming a silicon nitride layer on the first layer of silicon dioxide;